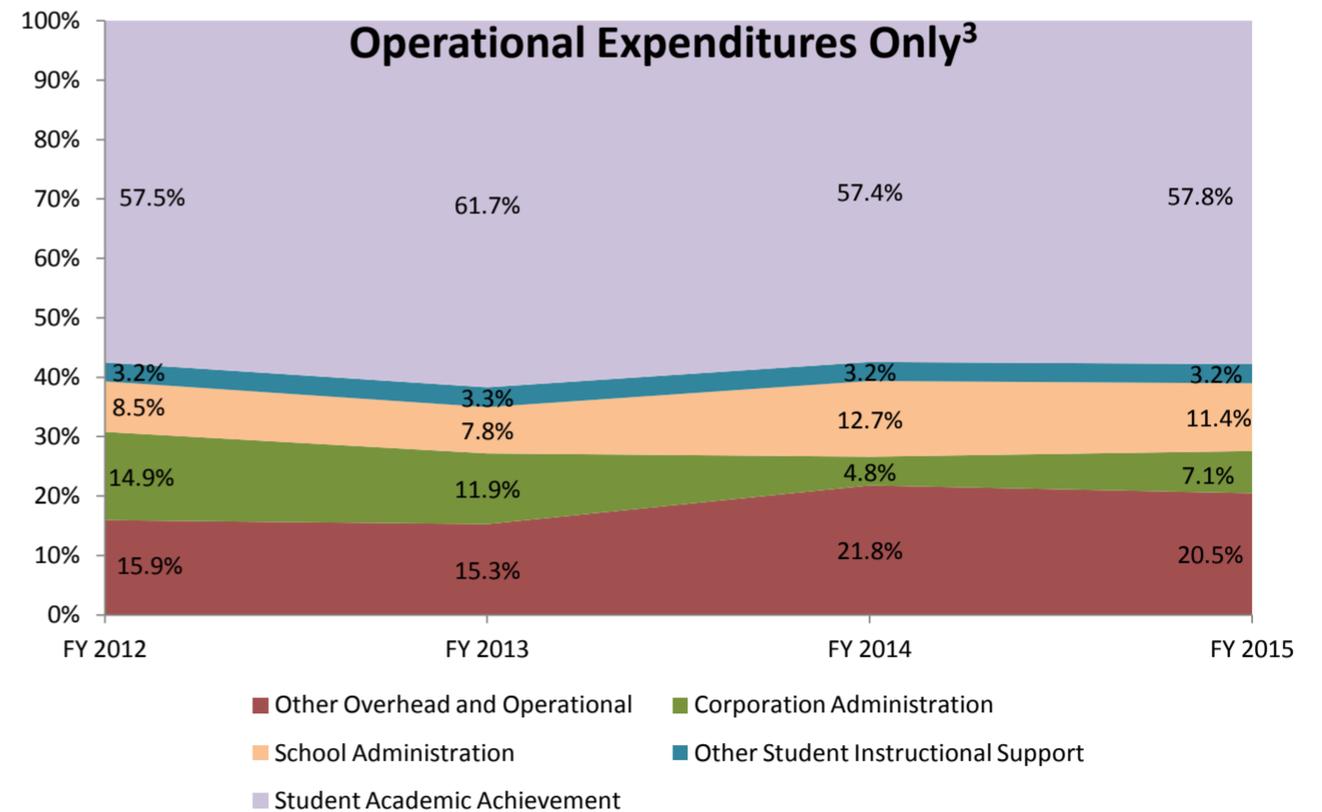
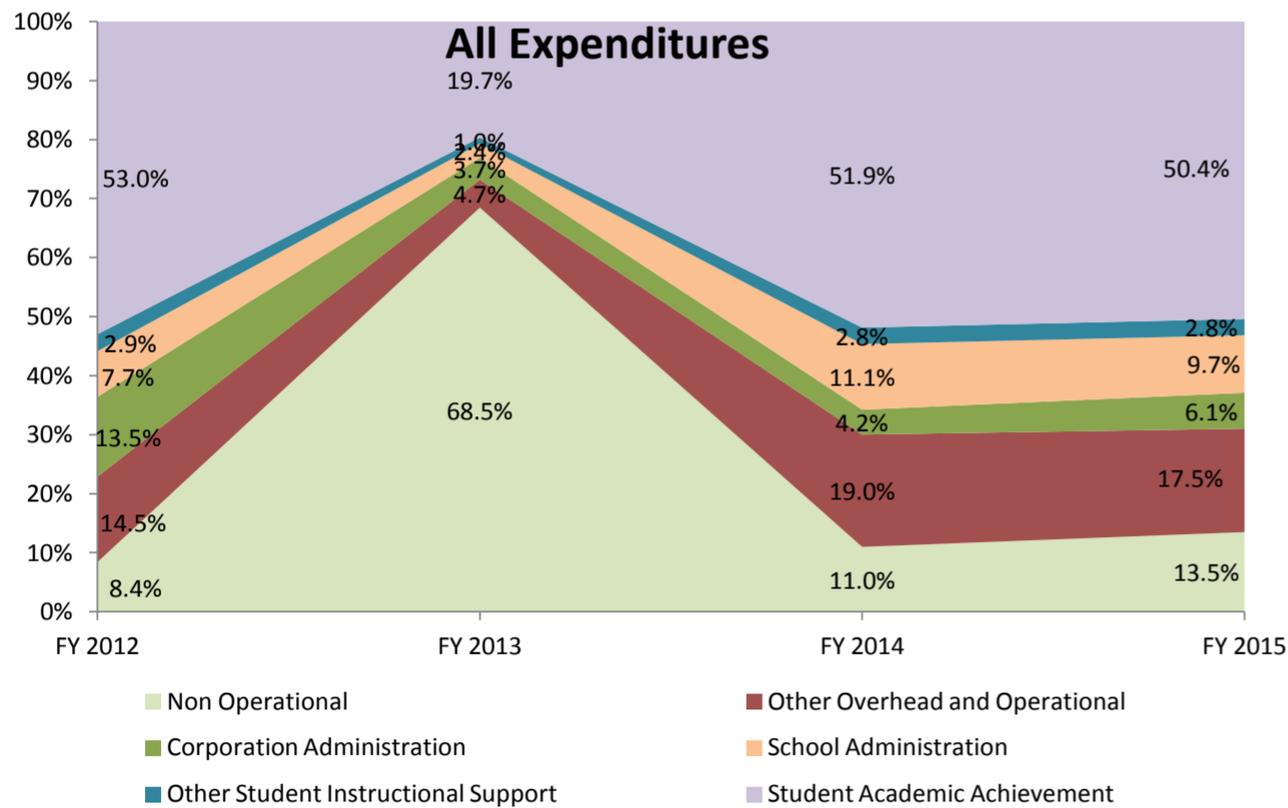


School Corporation Expenditures by Account
Biannual Financial Report Data
Charter School of the Dunes (9310)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$1,853,987	43.2%	\$1,583,250	38.7%	\$2,211,974	53.0%	\$2,739,556	19.7%	\$2,724,586	51.9%	\$2,832,942	50.4%
Student Instructional Support	\$388,919	9.1%	\$491,163	12.0%	\$443,237	10.6%	\$479,711	3.4%	\$731,190	13.9%	\$703,424	12.5%
Total	\$2,242,906	52.2%	\$2,074,413	50.7%	\$2,655,211	63.6%	\$3,219,267	23.1%	\$3,455,777	65.8%	\$3,536,366	62.9%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,208,038	28.1%	\$1,050,489	25.7%	\$1,169,025	28.0%	\$1,172,839	8.4%	\$1,221,189	23.2%	\$1,326,861	23.6%
Non Operational	\$842,390	19.6%	\$965,974	23.6%	\$351,451	8.4%	\$9,541,103	68.5%	\$577,222	11.0%	\$758,779	13.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,050,428	47.8%	\$2,016,463	49.3%	\$1,520,476	36.4%	\$10,713,942	76.9%	\$1,798,411	34.2%	\$2,085,640	37.1%

Grand Total	\$4,293,335	\$4,090,876	\$4,175,686	\$13,933,209	\$5,254,187	\$5,622,006
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Charter School of the Dunes (9310)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$101,374	\$78,589	\$94,216	\$103,284	1.9%	31.4%	9.6%
11100	Regular Programs	Elementary	\$1,202,413	\$925,708	\$1,356,230	\$1,443,712	20.1%	56.0%	6.5%
11200	Regular Programs	Middle/Junior High	\$0	\$175,078	\$380,086	\$299,593	NA	71.1%	-21.2%
11300	Regular Programs	High School	\$0	\$0	\$359,572	\$439,017	NA	NA	22.1%
12520	Special Programs	Culturally Different - Compensatory	\$44,107	\$0	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$0	\$171,184	\$491,897	\$435,055	NA	154.1%	-11.6%
12900	Special Programs	Other Special Programs	\$147,352	\$0	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$19,113	\$86,108	\$0	\$0	NA	NA	NA
17900	Pay. to Other Gov. Units in State	Other	\$0	\$0	\$0	\$19,245	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$73,778	\$111,447	\$0	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$2,459	\$35,136	\$27,340	\$30,644	1146.2%	-12.8%	12.1%
22220	Instruction	Library/Media Services - School Library	\$2,788	\$0	\$428	\$0	NA	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$13,850	\$0	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$23,861	\$0	\$14,818	\$62,391	161.5%	NA	321.0%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$786	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$1,631,881	\$1,583,250	\$2,724,586	\$2,832,942	73.6%	78.9%	4.0%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$730	\$0	\$0	\$0	NA	NA	NA
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$10,755	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$0	\$0	\$0	\$59,598	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$31,472	\$29,678	\$60,751	\$61,280	94.7%	106.5%	0.9%
21420	Students	Psychological Services - Psychological Testing	\$0	\$5,275	\$14,700	\$8,000	NA	51.7%	-45.6%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$67,812	\$9,642	\$11,687	\$11,820	-82.6%	22.6%	1.1%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$3,101	\$4,022	NA	NA	29.7%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$56,365	\$10,567	NA	NA	-81.3%
24100	School Administration	Office of The Principal	\$237,601	\$435,813	\$584,587	\$548,138	130.7%	25.8%	-6.2%
Student Instructional Support Total			\$337,615	\$491,163	\$731,190	\$703,424	108.4%	43.2%	-3.8%
Overhead and Operational									
23120	General Administration	Board of Education - Service Area Assistants	\$278	\$0	\$0	\$0	NA	NA	NA
23150	General Administration	Board of Education - Legal Services	\$4,536	\$3,450	\$14,793	\$16,881	272.2%	389.3%	14.1%
23160	General Administration	Board of Education - Promotion Expenses	\$4,068	\$5,508	\$0	\$0	NA	NA	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$4,197	\$606,003	\$0	\$0	NA	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$0	\$0	\$120,076	\$93,175	NA	NA	-22.4%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$4,774	\$472	NA	NA	-90.1%
25120	Central Services	Fiscal Services - Service Area Direction	\$639,258	\$0	\$0	\$0	NA	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$13,802	\$13,574	NA	NA	-1.7%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$64,123	\$215,278	NA	NA	235.7%
25170	Central Services	Fiscal Services - Internal Auditing	\$0	\$5,089	\$0	\$0	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$0	\$22	NA	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$1,163	\$519	NA	NA	-55.4%
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$88	\$0	\$0	NA	NA	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$475	\$0	\$0	\$0	NA	NA	NA
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$2,907	\$1,952	NA	NA	-32.9%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$18,169	\$0	\$0	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$118,405	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$93,637	\$163,885	\$433,224	\$375,578	301.1%	129.2%	-13.3%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$4,846	\$1,714	\$13,164	\$5,874	21.2%	242.6%	-55.4%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$43,375	\$20,482	\$1,378	\$3,440	-92.1%	-83.2%	149.6%
26499	Category not Specified	Other - 2007 Account Code	\$19,588	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Charter School of the Dunes (9310)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26600 Oper. & Maint. of Plant Serv. Security Services	\$44,582	\$34,998	\$50,950	\$60,214	35.1%	72.0%	18.2%
26700 Oper. & Maint. of Plant Serv. Insurance	\$17,615	\$19,630	\$29,425	\$25,883	46.9%	31.9%	-12.0%
27700 Student Transportation Contracted Transportation Services	\$0	\$8,004	\$252,464	\$215,350	NA	2590.6%	-14.7%
27900 Student Transportation Other Student Transportation Services	\$4,313	\$0	\$0	\$0	NA	NA	NA
31200 Food Services Operations Food Preparation and Dispensing	\$30,212	\$55,199	\$55,809	\$42,490	40.6%	-23.0%	-23.9%
31400 Food Services Operations Food Purchases	\$143,187	\$107,759	\$157,501	\$243,456	70.0%	125.9%	54.6%
31900 Food Services Operations Other Food Services	\$61	\$510	\$5,637	\$12,704	20610.6%	2390.9%	125.4%
Overhead and Operational Total	\$1,172,633	\$1,050,489	\$1,221,189	\$1,326,861	13.2%	26.3%	8.7%
Non Operational							
33930 Other Community Services Latch Key Kid Program	\$28,849	\$15,909	\$0	\$0	NA	NA	NA
33990 Other Community Services Other	\$788	\$0	\$14,867	\$42,076	5237.0%	NA	183.0%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$0	\$423,755	\$0	\$0	NA	NA	NA
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$242,538	\$228,100	\$151,705	\$126,744	-47.7%	-44.4%	-16.5%
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$27,465	\$185,334	NA	NA	574.8%
51100 Principal on Debt Bonds	\$16,483	\$0	\$297,000	\$432,087	2521.3%	NA	45.5%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$149,818	\$0	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$0	\$0	\$70,140	\$55,296	NA	NA	-21.2%
52200 Interest on Debt Temporary Loans	\$287,070	\$13,527	\$16,045	(\$82,758)	-128.8%	-711.8%	-615.8%
53200 Lease Rental Equipment-Principal	\$35,402	\$0	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$230,719	\$80,713	\$0	\$0	NA	NA	NA
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$54,151	\$0	\$0	NA	NA	NA
Non Operational Total	\$841,850	\$965,974	\$577,222	\$758,779	-9.9%	-21.4%	31.5%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$1,915	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$613	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$249	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$74,431	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$17,998	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$10,264	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$491	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$135,625	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$30,838	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$23,500	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$10,136	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,856	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$1,393	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$48	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$309,356	\$0	\$0	\$0	NA	NA	NA